## **ATTACHMENT 3**

The table below shows the State employer contribution rates currently in effect that were approved by the CaIPERS Board in May 2011. The table also shows the proposed contribution rates that would be effective on October 1, 2011 if the Board were to approve separate contribution rates for CSU and non-CSU State employers.

	Employer Rate July 1, 2011 to September 30, 2011	Proposed Employer Rate October 1, 2011 to June 30, 2012
State Miscellaneous Tier 1 (Non-CSU)	18.175%	17.117%
State Miscellaneous Tier 1 (CSU)	18.175%	20.939%
State Peace Officers and Firefighters (Non-CSU)	27.415%	27.302%
State Peace Officers and Firefighters (CSU)	27.415%	30.484%